

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OHIO**

In Re:)	CHAPTER 13
)	CASE NO. 13-53093
)	JUDGE KOSCHIK
Martin Slawinski)	
)	<u>OBJECTION TO CLAIM</u>
)	<u>#4-1 FILED BY CUYAHOGA COUNTY</u>
)	<u>FISCAL OFFICE</u>
Debtor.)	

Now comes the debtor, by and through the undersigned counsel, to lodge his objection to Claim #4-1, filed by Cuyahoga County Fiscal Office, for the following reasons:

1. According to the Cuyahoga County Auditor's website, the debtor was obligated to pay \$130.84 in base-level property taxes in the year 2013, which excludes any fees that might be added on for yard maintenance or other services. See Exhibit A.
2. According to the Cuyahoga County Auditor's website, the debtor was obligated to pay \$127.16 in base-level property taxes in the year 2012, which excludes any fees that might be added on for yard maintenance or other services. See Exhibit B.
3. According to the Cuyahoga County Auditor's website, the debtor was obligated to pay \$67.40 in base-level property taxes in the year 2011, which excludes any fees that might be added on for yard maintenance or other services. See Exhibit C.
4. There was no property tax delinquency as of the end of 2010 (see Exhibit D).
Therefore, the amount of base-level property taxes due, excluding any fees that might be added on for yard maintenance or other services, for the years 2011 through 2013 is \$325.40.
5. Nevertheless, the Cuyahoga County Fiscal office submitted a proof of claim for

\$19,194.82, approximately 6000% more than what is actually owed. The increase of \$18,869.42 is almost wholly attributable to grass cutting fees charged to the debtor over a three-year period without debtor's consent. Debtor has always cut the grass on the subject property on a regular basis or had it cut by third parties, and the grass cutting that the County is billing him for wasn't necessary and never actually occurred. In reality, County workers claim to have done the work but never actually did it, and instead used the time they claimed to have been cutting the debtor's grass for some other purpose. The debtor has brought this pattern, which essentially amounts to fraud, repeatedly to the attention of the county on his other properties and the County has repeatedly removed the fraudulent grass cutting charges. Nevertheless, they continue to allow their workers to submit false paperwork and pass fraudulent charges on to the debtor and, presumably, other taxpayers.

6. A timeline of the grass cutting is attached, as well as a statement from Wagner's Landscaping concerning grass cutting in 2013. See Exhibit E.

For the preceding reasons, Debtor respectfully requests that this honorable Court deny proof of claim #4-1 by the Cuyahoga County Fiscal Office.

Respectfully Submitted,

/s/Nathan Cemenska
Nathan Cemenska
Cemenska Law Firm, LLC
2077 E. 4th Street, Suite 5W
Cleveland, OH 44115
P:(216) 798-4506
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E: cemenska@gmail.com
Ohio Bar #0080359

CERTIFICATE OF SERVICE

I hereby certify that the foregoing has been served upon the following by mailing a copy hereof by first class U.S. mail or by electronic filing on this 10th day of June, 2014.

Debtor:

Martin Slawinski
1775 Marks Road
Valley City, OH 44280

Trustee:

Keith Rucinski (electronically)

United States Trustee (electronically)

Creditors:

Cuyahoga County Fiscal Office
1219 Ontario Street, Room 109B
Attention: Loretta A. Parks
Cleveland, OH 44113

/s/Nathan Cemenska
Nathan Cemenska
Cemenska Law Firm, LLC
2077 E. 4th Street, Suite 5W
Cleveland, OH 44115
P:(216) 798-4506
F:(270) 916-6654
E: cemenska@gmail.com
Ohio Bar #0080359

General Information	Transfer History	Certified Values	Land Record	Residential Bldg. Sketch	Taxes	Search Page
PRIMARY OWNER Slawinski, Martin J PROPERTY ADDRESS 3400 Beyerle RD, CLEVELAND, OH 44105 TAX MAILING ADDRESS MARTIN SLAWINSKI, 1775 MARKS RD, VALLEY CITY, OH 44280 LEGAL DESCRIPTION 286 EST. 68A PROPERTY CLASS RESIDENTIAL VACANT LAND						
Field Definitions						
2013 (pay in 2014) TAXBILL SUMMARY						
PARCEL NUMBER	131-26-004	TAXSET	Cleveland	TAX YEAR	2013 (pay in 2014) ▼	
<u>ASSESSED VALUES</u>		<u>MARKET VALUES</u>		<u>FLAGS</u>		
LAND VALUE	1,580.00	LAND VALUE	4,500.00	OWNER OCCUPANCY CREDIT	N	
BUILDING VALUE	0.00	BUILDING VALUE	0.00	HOMESTEAD	N	
TOTAL VALUE	1,580.00	TOTAL VALUE	4,500.00	FORECLOSURE	Y	
HOMESTEAD VALUE	0			CERT. PEND.	N	
				CERT. SOLD	N	
				PAYMENT PLAN	N	
<u>HALF YEAR CHARGE AMOUNTS</u>		<u>RATES</u>				
GROSS TAX	94.27	FULL RATE	119.33			
LESS 920 RED	22.00	920 RED. RATE	.233423			
SUB TOTAL	72.27	EFFECTIVE RATE	91.475689	<u>ESCROW</u>		
NON-BUSINESS CREDIT	6.85			ESCROW	N	
OWNER OCCUPANCY CREDIT	0.00			PMT. AMOUNT	0.00	
HOMESTEAD RED. AMOUNT	0.00			ACCOUNT		
TOTAL ASSESSMENTS	0.00					
HALF YEAR NET TAXES	65.42					
			CHARGES	PAYMENTS	BALANCE DUE	
TAX BALANCE SUMMARY			19,532.39	65.42	19,466.97	
2013 (pay in 2014) CHARGE AND PAYMENT DETAIL			Tax information is up to the hour - tell me more			
TAXSET	CHARGE TYPE	CHARGES	PAYMENTS	BALANCE		
Cleveland	Prior year penalty - 2012	19.72	0.00	19.72		
	Prior year penalty - 2011	10.45	0.00	10.45		
	Prior year August interest - 2013	6.48	0.00	6.48		
	Prior year tax - 2012	127.16	0.00	127.16		
	December interest - 2013	9.38	0.00	9.38		
	Prior year tax - 2011	67.40	0.00	67.40		
	Prior year interest - 2012	3.12	0.00	3.12		
	DELQ BALANCE	243.71	0.00	243.71		
	1st half tax	65.42	65.42	0.00		
	1st half penalty	0.00	0.00	0.00		
	1ST HALF BALANCE	65.42	65.42	0.00		
	2nd half tax	65.42	0.00	65.42		
	2ND HALF BALANCE	65.42	0.00	65.42		
M119348F-GRASS CUTTING	Prior year August interest - 2013	996.23	0.00	996.23		
	Prior year interest - 2012	478.96	0.00	478.96		
	Prior year tax - 2011	10,367.00	0.00	10,367.00		
	Prior year Aug SPA fee int - 2013	9.95	0.00	9.95		
	December SPA fee interest - 2013	5.38	0.00	5.38		
	Prior year SPA fee penalty - 2011	16.06	0.00	16.06		
	Prior year SPA fee interest - 2012	4.79	0.00	4.79		
	Prior year SPA fee - 2011	103.68	0.00	103.68		
	Prior year penalty - 2011	1,606.89	0.00	1,606.89		
	December interest - 2013	537.97	0.00	537.97		
	DELQ BALANCE	14,126.91	0.00	14,126.91		
M119348G-GRASS CUTTING	Prior year SPA fee penalty - 2012	6.42	0.00	6.42		
	December SPA fee interest - 2013	1.92	0.00	1.92		
	Prior year tax - 2012	4,146.80	0.00	4,146.80		
	Prior year SPA fee - 2012	41.46	0.00	41.46		
	Prior year penalty - 2012	642.75	0.00	642.75		
	December interest - 2013	191.58	0.00	191.58		
	DELQ BALANCE	5,030.93	0.00	5,030.93		
TOTAL BALANCE		19,532.39	65.42	19,466.97		

Exhibit B

General Information	Transfer History	Certified Values	Land Record	Residential Bldg. Sketch	Taxes	Search Page
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PRIMARY OWNER Slawinski, Martin J
 PROPERTY ADDRESS 3400 Beyerle RD, CLEVELAND, OH 44105
 TAX MAILING ADDRESS MARTIN SLAWINSKI, 1775 MARKS RD, VALLEY CITY, OH 44280
 LEGAL DESCRIPTION 286 EST .68A
 PROPERTY CLASS RESIDENTIAL VACANT LAND

[Field Definitions](#)

2012 (pay in 2013) TAXBILL SUMMARY

PARCEL NUMBER 131-26-004 TAXSET Cleveland TAX YEAR 2012 (pay in 2013)

ASSESSED VALUES		MARKET VALUES		FLAGS	
LAND VALUE	1,580.00	LAND VALUE	4,500.00	OWNER OCCUPANCY CREDIT	N
BUILDING VALUE	0.00	BUILDING VALUE	0.00	HOMESTEAD	N
TOTAL VALUE	1,580.00	TOTAL VALUE	4,500.00	FORECLOSURE	Y
HOMESTEAD VALUE	0			CERT. PEND.	N
				CERT. SOLD	N
				PAYMENT PLAN	N
HALF YEAR CHARGE AMOUNTS		RATES			
GROSS TAX	92.90	FULL RATE	117.6		
LESS 920 RED	22.26	920 RED. RATE	.239555		
SUB TOTAL	70.64	EFFECTIVE RATE	89.428386	ESCROW	
NON-BUSINESS CREDIT	7.06			ESCROW	N
OWNER OCCUPANCY CREDIT	0.00			PMT. AMOUNT	0.00
HOMESTEAD RED. AMOUNT	0.00			ACCOUNT	
TOTAL ASSESSMENTS	2,094.13				
HALF YEAR NET TAXES	2,157.71				

	CHARGES	PAYMENTS	BALANCE DUE
TAX BALANCE SUMMARY:	17,642.66	0.00	17,642.66

2012 (pay in 2013) CHARGE AND PAYMENT DETAIL

[Tax Information is up to the hour - tell me more](#)

TAXSET	CHARGE TYPE	CHARGES	PAYMENTS	BALANCE
Cleveland	Prior year penalty - 2011	10.45	0.00	10.45
	Prior year tax - 2011	67.40	0.00	67.40
	December interest - 2012	3.12	0.00	3.12
	DELQ BALANCE	80.97	0.00	80.97
	1st half penalty	6.36	0.00	6.36
	1st half tax	63.58	0.00	63.58
	1ST HALF BALANCE	69.94	0.00	69.94
	2nd half penalty	13.36	0.00	13.36
	2nd half tax	63.58	0.00	63.58
	2ND HALF BALANCE	76.94	0.00	76.94
M119348F-GRASS CUTTING	Prior year penalty - 2011	1,606.89	0.00	1,606.89
	Prior year SPA fee - 2011	103.68	0.00	103.68
	Prior year SPA fee penalty - 2011	16.06	0.00	16.06
	December SPA fee interest - 2012	4.79	0.00	4.79
	Prior year tax - 2011	10,367.00	0.00	10,367.00
	December interest - 2012	478.96	0.00	478.96
	DELQ BALANCE	12,577.38	0.00	12,577.38
M119348G-GRASS CUTTING	1st half penalty	207.34	0.00	207.34
	1st half SPA fee penalty	2.07	0.00	2.07
	1st half tax	2,073.40	0.00	2,073.40
	1st half SPA fee	20.73	0.00	20.73
	1ST HALF BALANCE	2,303.54	0.00	2,303.54
	2nd half penalty	435.41	0.00	435.41
	2nd half SPA fee penalty	4.35	0.00	4.35
	2nd half tax	2,073.40	0.00	2,073.40
	2nd half SPA fee	20.73	0.00	20.73
	2ND HALF BALANCE	2,533.89	0.00	2,533.89
TOTAL BALANCE		17,642.66	0.00	17,642.66

CUYAHOGA COUNTY ASSUMES NO LIABILITY FOR DAMAGES AS A RESULT OF ERRORS, OMISSIONS OR DISCREPANCIES CONTAINED IN THESE PAGES. PROSPECTIVE PURCHASERS

Exhibit C

General Information	Transfer History	Certified Values	Land Record	Residential Bldg. Sketch	Taxes	Search Page
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PRIMARY OWNER Slawinski, Martin J
 PROPERTY ADDRESS 3400 Beyerle RD, CLEVELAND, OH 44105
 TAX MAILING ADDRESS MARTIN J SLAWINSKI, 1775 MARKS RD, VALLEY CITY, OH 44280
 LEGAL DESCRIPTION 286 EST .68A
 PROPERTY CLASS RESIDENTIAL VACANT LAND

[Field Definitions](#)

2011 (pay in 2012) TAXBILL SUMMARY

PARCEL NUMBER 131-26-004 TAXSET Cleveland TAX YEAR 2011 (pay in 2012) ▼

ASSESSED VALUES		MARKET VALUES		FLAGS	
LAND VALUE	1,090.00	LAND VALUE	3,100.00	OWNER OCCUPANCY CREDIT	N
BUILDING VALUE	0.00	BUILDING VALUE	0.00	HOMESTEAD	N
TOTAL VALUE	1,090.00	TOTAL VALUE	3,100.00	FORECLOSURE	Y
HOMESTEAD VALUE	0			CERT. PEND.	N
				CERT. SOLD	N
				PAYMENT PLAN	N
HALF YEAR CHARGE AMOUNTS		RATES			
GROSS TAX	55.92	FULL RATE	102.6		
LESS 920 RED	18.47	920 RED. RATE	.330238		
SUB TOTAL	37.45	EFFECTIVE RATE	68.717545	ESCROW	N
NON-BUSINESS CREDIT	3.75			ESCROW	N
OWNER OCCUPANCY CREDIT	0.00			PMT. AMOUNT	0.00
HOMESTEAD RED. AMOUNT	0.00			ACCOUNT	
TOTAL ASSESSMENTS	5,235.34				
HALF YEAR NET TAXES	5,269.04				

	CHARGES	PAYMENTS	BALANCE DUE
TAX BALANCE SUMMARY	12,171.48	0.00	12,171.48

2011 (pay in 2012) CHARGE AND PAYMENT DETAIL

[Tax information is up to the hour - tell me more](#)

TAXSET	CHARGE TYPE	CHARGES	PAYMENTS	BALANCE
Cleveland	1st half penalty	3.37	0.00	3.37
	1st half tax	33.70	0.00	33.70
	1ST HALF BALANCE	37.07	0.00	37.07
	2nd half penalty	7.08	0.00	7.08
	2nd half tax	33.70	0.00	33.70
	2ND HALF BALANCE	40.78	0.00	40.78
M119348F-GRASS CUTTING	1st half penalty	518.35	0.00	518.35
	1st half SPA fee penalty	5.18	0.00	5.18
	1st half tax	5,183.50	0.00	5,183.50
	1st half SPA fee	51.84	0.00	51.84
	1ST HALF BALANCE	5,758.87	0.00	5,758.87
	2nd half penalty	1,088.54	0.00	1,088.54
	2nd half SPA fee penalty	10.88	0.00	10.88
	2nd half tax	5,183.50	0.00	5,183.50
	2nd half SPA fee	51.84	0.00	51.84
	2ND HALF BALANCE	6,334.76	0.00	6,334.76
TOTAL BALANCE		12,171.48	0.00	12,171.48

CUYAHOGA COUNTY ASSUMES NO LIABILITY FOR DAMAGES AS A RESULT OF ERRORS, OMISSIONS OR DISCREPANCIES CONTAINED IN THESE PAGES. PROSPECTIVE PURCHASERS SHOULD CONSULT A REAL ESTATE ATTORNEY AND PURCHASE A TITLE INSURANCE POLICY PRIOR TO THE SALE.

Exhibit D

General Information	Transfer History	Certified Values	Land Record	Residential Bldg. Sketch	Taxes	Search Page
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PRIMARY OWNER Slawinski, Martin J
 PROPERTY ADDRESS 3400 Beyerle RD, CLEVELAND, OH 44105
 TAX MAILING ADDRESS MARTIN J SLAWINSKI, 1775 MARKS RD, VALLEY CITY, OH 44280
 LEGAL DESCRIPTION 286 EST .68A
 PROPERTY CLASS RESIDENTIAL VACANT LAND

[Field Definitions](#)

2010 (pay in 2011) TAXBILL SUMMARY

PARCEL NUMBER 131-26-004 TAXSET Cleveland TAX YEAR 2010 (pay in 2011) ▼

ASSESSED VALUES		MARKET VALUES		FLAGS	
LAND VALUE	1,090.00	LAND VALUE	3,100.00	OWNER OCCUPANCY CREDIT	N
BUILDING VALUE	0.00	BUILDING VALUE	0.00	HOMESTEAD	N
TOTAL VALUE	1,090.00	TOTAL VALUE	3,100.00	FORECLOSURE	Y
HOMESTEAD VALUE	0			CERT. PEND.	N
				CERT. SOLD	N
				PAYMENT PLAN	N
HALF YEAR CHARGE AMOUNTS		RATES			
GROSS TAX	55.97	FULL RATE	102.7		
LESS 920 RED	18.58	920 RED. RATE	.332024		
SUB TOTAL	37.39	EFFECTIVE RATE	68.601141	ESCROW	N
NON-BUSINESS CREDIT	3.74			ESCROW	N
OWNER OCCUPANCY CREDIT	0.00			PMT. AMOUNT	0.00
HOMESTEAD RED. AMOUNT	0.00			ACCOUNT	
TOTAL ASSESSMENTS	0.00				
HALF YEAR NET TAXES	33.65				

	CHARGES	PAYMENTS	BALANCE DUE
TAX BALANCE SUMMARY	67.30	67.30	0.00

2010 (pay in 2011) CHARGE AND PAYMENT DETAIL

[Tax Information is up to the hour - tell me more.](#)

TAXSET	CHARGE TYPE	CHARGES	PAYMENTS	BALANCE
Cleveland	1st half penalty	0.00	0.00	0.00
	1st half tax	33.65	33.65	0.00
	1ST HALF BALANCE	33.65	33.65	0.00
	2nd half penalty	0.00	0.00	0.00
	2nd half tax	33.65	33.65	0.00
	2ND HALF BALANCE	33.65	33.65	0.00
TOTAL BALANCE		67.30	67.30	0.00

CUYAHOGA COUNTY ASSUMES NO LIABILITY FOR DAMAGES AS A RESULT OF ERRORS, OMISSIONS OR DISCREPANCIES CONTAINED IN THESE PAGES. PROSPECTIVE PURCHASERS SHOULD CONSULT A REAL ESTATE ATTORNEY AND PURCHASE A TITLE INSURANCE POLICY PRIOR TO THE SALE.

2006. TO 2011
 For years I had Premier LAWN care.
 Maintaining The V.L's on Bayview. AND
 we would show our contracts TO
 The city and they would Reuse the
 bills.

2011
 We had all lots BULLDOZED AND leveled
 so it would be easier TO maintain.
 we Picked up Rocks & debris so we
 could cut with mowers without tearing
 up the blades. Premier still did maintenance

2012
 We did our own maintenance I WAS
 CUTTING every 2ND SAT or SUN depending
 on the weather my Brother was working
 around PIPES + wire fencing Fencing I had
 a friend that runs heavy equipment use my
 trackhoe to remove all metal poles & heavy
 wire around edge of lots. AND level Area
 out to make it cuttable with mowers LESS
 TRIMMING

2013
 I cut it the first few months. every
 2 wks. Then we hired Chris Wagner to
 maintain PROP.

2014
 Chris Wagner is still maintaining PROP.

[Signature]

Exhibit E-2

WAGNER'S LANDSCAPING & SNOW PLOWING

5407 Westlake Ave.
Parma, Ohio 44129
216.299.9261

Contractors Invoice

TO:

Marty Slawinski

5938 Storer Rd.

Cleveland, Ohio. 99102

WORK PERFORMED AT:

V/L Beyerle Rd.

DATE

4-6-14

YOUR WORK ORDER NO.

216-469-3299

OUR BID NO.

DESCRIPTION OF WORK PERFORMED

I Chris Wagner Owner/President of Wagner's Landscaping & Snow Plowing Have maintained the Vacant Property on Beyerle Rd for the Seasons 2013 and up coming Season 2014.

Our Services included Bi-Weekly lawn Mowing and Pick-up/Removal of Any/All Debris & Trash on Property.

Christophe Flynn

All Material is guaranteed to be as specified, and the above work was performed in accordance with the drawings and specifications provided for the above work and was completed in a substantial workmanlike manner for the agreed sum of _____

Dollars (\$ _____).

This is a ☐ Partial ☐ Full invoice due and payable by: _____

Month

Day

Year

in accordance with our ☐ Agreement ☐ Proposal

No. _____

Dated _____

Month

Day

Year